

1994 SESSION

HOUSE SUBSTITUTE

LD7367136

HOUSE BILL NO. 68

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on January 31, 1994)

(Patron Prior to Substitute—Delegate Council)

A bill to amend the Code of Virginia by adding a section numbered 58.1-1401.1, relating to watercraft sales and use tax.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-1401.1 as follows:

§ 58.1-1401.1. When motor deemed a watercraft.

Any motor used to power a watercraft as defined in § 58.1-1401 and sold separately from such watercraft shall be deemed a watercraft for purposes of this chapter.

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